

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 68
92ND GENERAL ASSEMBLY

Reported from the Committee on Local Government, April 8, 2003, with recommendation that the House Committee Substitute for Senate Bill No. 68 Do Pass by Consent.

STEPHEN S. DAVIS, Chief Clerk

0405L.02C

AN ACT

To repeal sections 190.100 and 321.552, RSMo, and to enact in lieu thereof two new sections relating to sales tax for ambulance and fire protection districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 190.100 and 321.552, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 190.100 and 321.552, to read as follows:

190.100. As used in sections 190.001 to 190.245, the following words and terms mean:

2 (1) "Advanced life support (ALS)", an advanced level of care as provided to the adult
3 and pediatric patient such as defined by national curricula, and any modifications to that curricula
4 specified in rules adopted by the department pursuant to sections 190.001 to 190.245;

5 (2) "Ambulance", any privately or publicly owned vehicle or craft that is specially
6 designed, constructed or modified, staffed or equipped for, and is intended or used, maintained
7 or operated for the transportation of persons who are sick, injured, wounded or otherwise
8 incapacitated or helpless, or who require the presence of medical equipment being used on such
9 individuals, but the term does not include any motor vehicle specially designed, constructed or
10 converted for the regular transportation of persons who are disabled, handicapped, normally
11 using a wheelchair, or otherwise not acutely ill, or emergency vehicles used within airports;

12 (3) "Ambulance service", a person or entity that provides emergency or nonemergency
13 ambulance transportation and services, or both, in compliance with sections 190.001 to 190.245,
14 and the rules promulgated by the department pursuant to sections 190.001 to 190.245;

15 (4) "Ambulance service area", a specific geographic area in which an ambulance service

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

16 has been authorized to operate;

17 (5) "Basic life support (BLS)", a basic level of care, as provided to the adult and pediatric
18 patient as defined by national curricula, and any modifications to that curricula specified in rules
19 adopted by the department pursuant to sections 190.001 to 190.245;

20 (6) "Council", the state advisory council on emergency medical services;

21 (7) "Department", the department of health and senior services, state of Missouri;

22 (8) "Director", the director of the department of health and senior services or the
23 director's duly authorized representative;

24 (9) "Dispatch agency", any person or organization that receives requests for emergency
25 medical services from the public, by telephone or other means, and is responsible for dispatching
26 emergency medical services;

27 (10) "Emergency", the sudden and, at the time, unexpected onset of a health condition
28 that manifests itself by symptoms of sufficient severity that would lead a prudent layperson,
29 possessing an average knowledge of health and medicine, to believe that the absence of
30 immediate medical care could result in:

31 (a) Placing the person's health, or with respect to a pregnant woman, the health of the
32 woman or her unborn child, in significant jeopardy;

33 (b) Serious impairment to a bodily function;

34 (c) Serious dysfunction of any bodily organ or part;

35 (d) Inadequately controlled pain;

36 (11) "Emergency medical dispatcher", a person who receives emergency calls from the
37 public and has successfully completed an emergency medical dispatcher course, meeting or
38 exceeding the national curriculum of the United States Department of Transportation and any
39 modifications to such curricula specified by the department through rules adopted pursuant to
40 sections 190.001 to 190.245;

41 (12) "Emergency medical response agency", any person that regularly provides a level
42 of care that includes first response, basic life support or advanced life support, exclusive of
43 patient transportation;

44 (13) "Emergency medical services for children (EMS-C) system", the arrangement of
45 personnel, facilities and equipment for effective and coordinated delivery of pediatric emergency
46 medical services required in prevention and management of incidents which occur as a result of
47 a medical emergency or of an injury event, natural disaster or similar situation;

48 (14) "Emergency medical services (EMS) system", the arrangement of personnel,
49 facilities and equipment for the effective and coordinated delivery of emergency medical services
50 required in prevention and management of incidents occurring as a result of an illness, injury,
51 natural disaster or similar situation;

52 (15) "Emergency medical technician", a person licensed in emergency medical care in
53 accordance with standards prescribed by sections 190.001 to 190.245, and by rules adopted by
54 the department pursuant to sections 190.001 to 190.245;

55 (16) "Emergency medical technician-basic" or "EMT-B", a person who has successfully
56 completed a course of instruction in basic life support as prescribed by the department and is
57 licensed by the department in accordance with standards prescribed by sections 190.001 to
58 190.245 and rules adopted by the department pursuant to sections 190.001 to 190.245;

59 (17) "Emergency medical technician-intermediate" or "EMT-I", a person who has
60 successfully completed a course of instruction in certain aspects of advanced life support care
61 as prescribed by the department[, and is serving with an emergency medical response agency
62 licensed in any county of the first classification without a charter form of government and with
63 more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand
64 inhabitants, any county with a charter form of government and with more than six hundred
65 thousand but less than seven hundred thousand inhabitants, or any county of the first
66 classification with more than seventy-three thousand seven hundred but less than seventy-three
67 thousand eight hundred inhabitants,] and is licensed by the department in accordance with
68 sections 190.001 to 190.245 and rules and regulations adopted by the department pursuant to
69 sections 190.001 to 190.245;

70 (18) "Emergency medical technician-paramedic" or "EMT-P", a person who has
71 successfully completed a course of instruction in advanced life support care as prescribed by the
72 department and is licensed by the department in accordance with sections 190.001 to 190.245
73 and rules adopted by the department pursuant to sections 190.001 to 190.245;

74 (19) "Emergency services", health care items and services furnished or required to screen
75 and stabilize an emergency which may include, but shall not be limited to, health care services
76 that are provided in a licensed hospital's emergency facility by an appropriate provider or by an
77 ambulance service or emergency medical response agency;

78 (20) "First responder", a person who has successfully completed an emergency first
79 response course meeting or exceeding the national curriculum of the United States Department
80 of Transportation and any modifications to such curricula specified by the department through
81 rules adopted pursuant to sections 190.001 to 190.245 and who provides emergency medical care
82 through employment by or in association with an emergency medical response agency;

83 (21) "Health care facility", a hospital, nursing home, physician's office or other fixed
84 location at which medical and health care services are performed;

85 (22) "Hospital", an establishment as defined in the hospital licensing law, subsection 2
86 of section 197.020, RSMo, or a hospital operated by the state;

87 (23) "Medical control", supervision provided by or under the direction of physicians to

88 providers by written or verbal communications;

89 (24) "Medical direction", medical guidance and supervision provided by a physician to
90 an emergency services provider or emergency medical services system;

91 (25) "Medical director", a physician licensed pursuant to chapter 334, RSMo, designated
92 by the ambulance service or emergency medical response agency and who meets criteria
93 specified by the department by rules pursuant to sections 190.001 to 190.245;

94 (26) "Memorandum of understanding", an agreement between an emergency medical
95 response agency or dispatch agency and an ambulance service or services within whose territory
96 the agency operates, in order to coordinate emergency medical services;

97 (27) "Patient", an individual who is sick, injured, wounded, diseased, or otherwise
98 incapacitated or helpless, or dead, excluding deceased individuals being transported from or
99 between private or public institutions, homes or cemeteries, and individuals declared dead prior
100 to the time an ambulance is called for assistance;

101 (28) "Person", as used in these definitions and elsewhere in sections 190.001 to 190.245,
102 any individual, firm, partnership, copartnership, joint venture, association, cooperative
103 organization, corporation, municipal or private, and whether organized for profit or not, state,
104 county, political subdivision, state department, commission, board, bureau or fraternal
105 organization, estate, public trust, business or common law trust, receiver, assignee for the benefit
106 of creditors, trustee or trustee in bankruptcy, or any other service user or provider;

107 (29) "Physician", a person licensed as a physician pursuant to chapter 334, RSMo;

108 (30) "Political subdivision", any municipality, city, county, city not within a county,
109 ambulance district or fire protection district located in this state which provides or has authority
110 to provide ambulance service;

111 (31) "Professional organization", any organized group or association with an ongoing
112 interest regarding emergency medical services. Such groups and associations could include those
113 representing volunteers, labor, management, firefighters, EMT-B's, nurses, EMT-P's, physicians,
114 communications specialists and instructors. Organizations could also represent the interests of
115 ground ambulance services, air ambulance services, fire service organizations, law enforcement,
116 hospitals, trauma centers, communication centers, pediatric services, labor unions and poison
117 control services;

118 (32) "Proof of financial responsibility", proof of ability to respond to damages for
119 liability, on account of accidents occurring subsequent to the effective date of such proof, arising
120 out of the ownership, maintenance or use of a motor vehicle in the financial amount set in rules
121 promulgated by the department, but in no event less than the statutory minimum required for
122 motor vehicles. Proof of financial responsibility shall be used as proof of self-insurance;

123 (33) "Protocol", a predetermined, written medical care guideline, which may include

124 standing orders;

125 (34) "Regional EMS advisory committee", a committee formed within an emergency
126 medical services (EMS) region to advise ambulance services, the state advisory council on EMS
127 and the department;

128 (35) "Specialty care transportation", the transportation of a patient requiring the services
129 of an emergency medical technician-paramedic who has received additional training beyond the
130 training prescribed by the department. Specialty care transportation services shall be defined in
131 writing in the appropriate local protocols for ground and air ambulance services and approved
132 by the local physician medical director. The protocols shall be maintained by the local
133 ambulance service and shall define the additional training required of the emergency medical
134 technician-paramedic;

135 (36) "Stabilize", with respect to an emergency, the provision of such medical treatment
136 as may be necessary to attempt to assure within reasonable medical probability that no material
137 deterioration of an individual's medical condition is likely to result from or occur during
138 ambulance transportation unless the likely benefits of such transportation outweigh the risks;

139 (37) "State advisory council on emergency medical services", a committee formed to
140 advise the department on policy affecting emergency medical service throughout the state;

141 (38) "State EMS medical directors advisory committee", a subcommittee of the state
142 advisory council on emergency medical services formed to advise the state advisory council on
143 emergency medical services and the department on medical issues;

144 (39) "Trauma", an injury to human tissues and organs resulting from the transfer of
145 energy from the environment;

146 (40) "Trauma care" includes injury prevention, triage, acute care and rehabilitative
147 services for major single system or multisystem injuries that potentially require immediate
148 medical or surgical intervention or treatment;

149 (41) "Trauma center", a hospital that is currently designated as such by the department.

321.552. 1. Except in any county of the first classification with over two hundred
2 thousand inhabitants, or any county of the first classification without a charter form of
3 government and with more than seventy-three thousand seven hundred but less than
4 seventy-three thousand eight hundred inhabitants; or any county of the first classification without
5 a charter form of government and with more than one hundred eighty-four thousand but less than
6 one hundred eighty-eight thousand inhabitants; or any county with a charter form of government
7 with over one million inhabitants; or any county with a charter form of government with over
8 two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the
9 governing body of any ambulance or fire protection district may impose a sales tax in an amount
10 up to one-half of one percent on all retail sales made in such ambulance or fire protection district

11 which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo,
12 provided that such sales tax shall be accompanied by a reduction in the district's tax rate as
13 defined in section 137.073, RSMo. The tax authorized by this section shall be in addition to any
14 and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the
15 provisions of this section shall be effective unless the governing body of the ambulance or fire
16 protection district submits to the voters of such ambulance or fire protection district, at a
17 municipal or state general, primary or special election, a proposal to authorize the governing
18 body of the ambulance or fire protection district to impose a tax pursuant to this section.

19 2. The ballot of submission shall contain, but need not be limited to, the following
20 language:

21 "Shall (insert name of ambulance or fire protection district) impose a sales
22 tax of (insert amount up to one-half) of one percent for the purpose of providing
23 revenues for the operation of the (insert name of ambulance or fire protection
24 district) and the total property tax levy on properties in the (insert name of the
25 ambulance or fire protection district) shall be reduced annually by an amount which reduces
26 property tax revenues by an amount equal to fifty percent of the previous year's revenue collected
27 from this sales tax?

28 ☐ Yes

☐ No

29

30 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
31 to the question, place an "X" in the box opposite "No".

32 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
33 are in favor of the proposal, then the sales tax authorized in this section shall be in effect and the
34 governing body of the ambulance or fire protection district shall lower the level of its tax rate by
35 an amount which reduces property tax revenues by an amount equal to fifty percent of the
36 amount of sales tax collected in the preceding year. If a majority of the votes cast by the
37 qualified voters voting are opposed to the proposal, then the governing body of the ambulance
38 or fire protection district shall not impose the sales tax authorized in this section unless and until
39 the governing body of such ambulance or fire protection district resubmits a proposal to
40 authorize the governing body of the ambulance or fire protection district to impose the sales tax
41 authorized by this section and such proposal is approved by a majority of the qualified voters
42 voting thereon.

43 4. All revenue received by a district from the tax authorized pursuant to this section shall
44 be deposited in a special trust fund, and be used solely for the purposes specified in the proposal
45 submitted pursuant to this section for so long as the tax shall remain in effect.

46 5. All sales taxes collected by the director of revenue pursuant to this section, less one

47 percent for cost of collection which shall be deposited in the state's general revenue fund after
48 payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited
49 in a special trust fund, which is hereby created, to be known as the "Ambulance or Fire
50 Protection District Sales Tax Trust Fund". The moneys in the ambulance or fire protection
51 district sales tax trust fund shall not be deemed to be state funds and shall not be commingled
52 with any funds of the state. The director of revenue shall keep accurate records of the amount
53 of money in the trust and the amount collected in each district imposing a sales tax pursuant to
54 this section, and the records shall be open to inspection by officers of the county and to the
55 public. Not later than the tenth day of each month the director of revenue shall distribute all
56 moneys deposited in the trust fund during the preceding month to the governing body of the
57 district which levied the tax; such funds shall be deposited with the board treasurer of each such
58 district.

59 6. The director of revenue may [authorize the state treasurer to] make refunds from the
60 amounts in the trust fund and credit any district for erroneous payments and overpayments made,
61 and may redeem dishonored checks and drafts deposited to the credit of such district. If any
62 district abolishes the tax, the district shall notify the director of revenue of the action at least
63 ninety days prior to the effective date of the repeal and the director of revenue may order
64 retention in the trust fund, for a period of one year, of two percent of the amount collected after
65 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
66 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
67 after the effective date of abolition of the tax in such district, the director of revenue shall remit
68 the balance in the account to the district and close the account of that district. The director of
69 revenue shall notify each district of each instance of any amount refunded or any check redeemed
70 from receipts due the district.

71 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,
72 RSMo, shall apply to the tax imposed pursuant to this section.